

ABSTRACT

THE EFFECT OF GOOD CORPORATE GOVERNANCE (GCG) TO TIMELINESS SUBMISSION OF FINANCIAL REPORTS

By

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This study aims to examine the influence of good corporate governance (GCG) to timeliness submission of financial report. The part of good corporate governance (GCG) is the board size, managerial ownership, and audit quality as independent variable while timeliness as dependent variable.

This study was done at the go public companies and listed in Indonesia Stock Exchange 2011-2013. Sampling was performed with a purposive sampling method and acquired 100 companies that meet the criteria in the study so that the overall observation data amounted to 300 data. Testing of performed by using logistic regression analysis with a significance level of 5%.

The result showed that board size is significantly positive affect on timeliness. While managerial ownership, and audit quality does not affect on timeliness.

Keywords: Timeliness, board size, managerial ownership, and audit quality.